

Updated Guidelines For Pass-Through Entities		
Task	Due Date	Completed
Set up website for guideline project that includes: <ul style="list-style-type: none"> • Description of project and issues to be addressed • Tentative work plan • Procedure for joining list of interested parties • Contact person 	6/6/11	
Identify interested parties and industry associations and their contact information (in addition to those who sign up after website goes on line)	6/6/11	
Solicit comments and suggestions from interested parties via email and publication on website. Among the issues to be addressed: <ul style="list-style-type: none"> • Definition of “qualified owners;” • Which non-resident owners must join in filing a unified return; • Treatment of tiered pass-through entities; and • Additional withholding exemptions (Note that the nature and volume of the responses will influence TAX’s decision on whether one or more meetings and/or conference calls are needed.)	6/6/11	
Deadline for initial public comments (minimum of 30 days after notice soliciting comments)	8/15/11	
Publish draft guidelines; announce if meeting or conference call is scheduled, or if only written comments accepted.	9/30/11	
<i>Meeting or telephone conference call (optional)</i>	TBD	
Deadline for public comments on draft guidelines (minimum of 60 days after publication of draft)	11/30/11	
Publish final guidelines <ul style="list-style-type: none"> • Publish on website • Email to interested parties • Post in Policy Library as public document • Post on Town Hall 	12/30/11	